

## Message Text

LIMITED OFFICIAL USE

PAGE 01 STATE 195660

73

ORIGIN AF-18

INFO OCT-01 ISO-00 L-03 EB-11 COME-00 RSC-01 /034 R

DRAFTED BY AF/W:HKWALKER:LB

APPROVED BY AF/W - MR. AGGREY

L/AF:MSPIEGEL

----- 125931

R 021936Z OCT 73

FM SECSTATE WASHDC

TO AMEMBASSY FREETOWN

LIMITED OFFICIAL USE STATE 195660

E.O. 11652: N/A

TAGS: EMIN, EFIN, SL

SUBJECT: FIRST NATIONAL CITY BANK TAXES

REF: WALKER/HOUDEK O/I 16 AUGUST

1. EMBASSY SHOULD REPLY AS FOLLOWS TO GOSL MINEXTAFFRS  
DIPLOMATIC NOTE NUMBER 15252/T/219 OF JUNE 14, ADDING  
NORMAL COMPLIMENTARY OPENING AND CLOSING PARAGRAPHS:

QUOTE: THE DEPARTMENT OF STATE HAS BROUGHT TO THE  
ATTENTION OF FIRST NATIONAL CITY BANK THE CONCERN OF THE  
GOVERNMENT OF SIERRA LEONE REGARDING THIS MATTER. WHILE  
THE FIRST NATIONAL CITY BANK BELIEVES ITS ACTIONS HAVE  
BEEN PROPER, IT HAS EXPRESSED A WILLINGNESS TO EXPLORE  
THE MATTER FURTHER, ESPECIALLY AFTER RECEIVING MORE  
DETAILED EXPLANATION OF THE RELEVANT LAWS OF SIERRA LEONE.  
IN LIGHT OF THIS, IT WOULD APPEAR APPROPRIATE FOR THE  
GOVERNMENT OF SIERRA LEONE TO PURSUE THE MATTER DIRECTLY  
WITH THE FIRST NATIONAL CITY BANK. THE MANNER BY WHICH  
THIS MIGHT BEST BE EFFECTED WOULD BE FOR THE GOVERNMENT  
OF SIERRA LEONE'S REPRESENTATIVE OR ATTORNEY TO CONTACT  
MR. RONALD J. BARRY, VICE PRESIDENT, FIRST NATIONAL CITY  
BANK, IN NEW YORK. UNQUOTE.

2. FYI: FNCB INFORMED DEPARTMENT THAT FROM 1968 ON IT  
LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 STATE 195660

HAD REIMBURSED SHERBRO FOR INCOME TAXES PAID TO THE GOSL

AFTER SHERBRO PRESENTED RECEIPTS FROM GOSL INDICATING  
PAYMENT ACTUALLY MADE. DEPARTMENT IS NOT SURE WHETHER  
SUCH RECEIPTS COVER ANY OR ALL OF THE AMOUNT CLAIMED BY  
GOSL BUT ASSUMES FNCB WILL PRODUCE THEM WHEN TALKING  
FURTHER ABOUT THIS MATTER. FNCB COULD NOT SHED ANY  
LIGHT ON REFERENCE IN GOSL NOTE THAT BANK WAS "HANDLING  
SHERBRO ACCOUNT" OTHER THAN THE LOAN TO SHERBRO. DEPART-  
MENT NOT INTERESTED IN BECOMING INVOLVED SUBSTANTIVELY  
IN THIS MATTER AND PREFERS FNCB AND GOSL RESOLVE MATTER  
DIRECTLY. KISSINGER

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, INCOME TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 02 OCT 1973  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** collinp0  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1973STATE195660  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** HKWALKER:LB  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** n/a  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1973/newtext/t19731055/aaaabouc.tel  
**Line Count:** 71  
**Locator:** TEXT ON-LINE  
**Office:** ORIGIN AF  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:**  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** WALKER/HOUDEK O/I 16 AUGUST  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** collinp0  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 10 JAN 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <10-Jan-2002 by shawdg>; APPROVED <19 FEB 2002 by collinp0>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** FIRST NATIONAL CITY BANK TAXES  
**TAGS:** EMIN, EFIN, SL, FIRST NATIONAL CITY BANK  
**To:** FREETOWN  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005